

UNITED STATES DISTRICT COURT
WESTERN DISTRICT OF WASHINGTON AT SEATTLE

TYLER CARR, an individual,
Plaintiff,

v.

TAYLOR NOREN, an individual, et al.,
Defendants.

UNITED STATES OF AMERICA,
Counter- and Cross
Claim Plaintiff,

v.

TYLER CARR, an individual, et al.,
Counter- and Cross
Claim Defendants,
and
NWBF, LLC, a Washington limited liability
company formerly known as Isola Financial LLC
and also doing business as Northwest Builders
Finance, et al.,
Additional Cross Claim
Defendants.

NO. 2:22-CV-00115-RSL

**STIPULATION AND AGREED ORDER
RELEASING INTEREST IN THE
SUBJECT PROPERTY AND DISMISSING
DEFENDANT DEPARTMENT OF
SOCIAL AND HEALTH SERVICES
DIVISION OF CHILD SUPPORT**

STIPULATION AND AGREED ORDER RELEASING INTEREST IN
THE SUBJECT PROPERTY AND DISMISSING DEFENDANT
DEPARTMENT OF SOCIAL AND HEALTH SERVICES DIVISION OF
CHILD SUPPORT - 1
NO. 2:22-CV-00115-RSL

CAIRNCROSS & HEMPELMANN, P.S.
ATTORNEYS AT LAW
524 2nd Ave, Suite 500
Seattle, WA 98104
office 206 587 0700 fax: 206 587 2308

COMES NOW, Plaintiff and Counterclaim Defendant Tyler Carr (“**Plaintiff**”), by and through counsel Cairncross & Hempelmann, P.S., Defendant and Counter- and Cross Claim Plaintiff United States of America (the “**United States**”) on behalf of the Internal Revenue Service (the “**IRS**”), by and through counsel United States Department of Justice Tax Division, and Cross Claim Defendant State of Washington Department of Social and Health Services Division of Child Support (“**DSHS**”), by and through counsel Office of the Attorney General, and hereby stipulate and agree as follows:

1. Plaintiff filed a Complaint for Partition by Sale of Real Property and to Quiet Title (the “**Complaint**”) in King County Superior Court of Washington seeking a partition by sale and to quiet title to the real property located at 3635 23rd Avenue West, Seattle, Washington 98199, and legally described as:

Lot 19, Block 3, Gilman’s Addition to the City of Seattle, according to the plat thereof recorded in Volume 5 of Plats, Page 93, in King County, Washington.

Tax Parcel No. 277060-0390-09

(the “**Property**”). On January 27, 2022, Plaintiff filed an Amended Complaint for Partition by Sale of Real Property and to Quiet Title (the “**Amended Complaint**”) (Dkt. 5-1).

2. On February 2, 2022, the United States, on behalf of the IRS, removed this action to the United States District Court for the Western District of Washington (Dkt. 1).

3. On March 4, 2022, the United States filed its Answer, Counter- and Cross Claims (Dkt. 16). DSHS was named therein as an additional cross claim defendant.

4. In its Answer, Counter- and Cross Claims, the United States alleges that DSHS may claim an interest in the Property pursuant to 26 U.S.C. § 7403(b). The United States further alleges that DSHS recorded two separate Notices and Statements of Liens (the “**Notices**”) in King County, Washington against Tyler Carr. The first was recorded on April 1, 2020 under Instrument No. 20200401001994 in the amount of \$14,320.20. The second was recorded on April 2, 2020

under Instrument No. 20200402001063 in the amount of \$14,320.20. True and correct copies of the Notices are attached hereto as **Exhibit A**.

5. As set forth in the Notices, DSHS's liens attach to the real property owned by "Tyler D. Carr." Plaintiff provided DSHS with documentation confirming that Tyler H. Carr, the plaintiff in this action, is not the same individual.

6. DSHS does not claim that it is entitled to any money from Plaintiff or that DSHS has any liens or encumbrances on the Property because it does not claim any lien against Plaintiff's interest in the Property. DSHS expressly disclaims and hereby releases any and all rights, title, and interest in and to the Property.

7. Based on the foregoing, Plaintiff, the United States, and DSHS respectfully request entry of the Agreed Order, attached hereto, releasing any and all interest and dismissing DSHS from this case with prejudice under Fed. R. Civ. P. 41.

DATED this 8th day of June, 2022.

Agreed to by:

CAIRNCROSS & HEMPELMANN, P.S.

/s/ Binah B. Yeung

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STIPULATION AND AGREED ORDER RELEASING INTEREST IN
THE SUBJECT PROPERTY AND DISMISSING DEFENDANT
DEPARTMENT OF SOCIAL AND HEALTH SERVICES DIVISION OF
CHILD SUPPORT - 4
NO. 2:22-CV-00115-RSL

CAIRNCROSS & HEMPELMANN, P.S.
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AGREED ORDER RELEASING INTEREST

THIS MATTER came before the Court on the Stipulation of Plaintiff and Counterclaim Defendant Tyler Carr (“**Plaintiff**”), Defendant and Counter- and Cross Claim Plaintiff United States of America (the “**United States**”) on behalf of the Internal Revenue Service (the “**IRS**”), and Cross Claim Defendant State of Washington Department of Social and Health Services Division of Child Support (“**DSHS**”). In making its ruling, the Court has relied on the pleadings and records on file in the above captioned case. Now, being fully advised in the premises, the Court hereby makes the following findings of fact and conclusions of law:

1. Plaintiff filed a Complaint for Partition by Sale of Real Property and to Quiet Title (the “**Complaint**”) in King County Superior Court of Washington seeking a partition by sale and to quiet title to the real property located at 3635 23rd Avenue West, Seattle, Washington 98199, and legally described as:

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2. On February 2, 2022, the United States, on behalf of the IRS, removed this action to the United States District Court for the Western District of Washington (Dkt. 1). On March 4, 2022, the United States filed its Answer, Counter- and Cross Claims (Dkt. 16). DSHS was named therein as an additional cross claim defendant because it may claim an interest in the Property.

3. As set forth in the Notices and Statements of Liens (the “**Notices**”) recorded in King County, Washington on April 1, 2020 under Instrument No. 20200401001994 in the amount of \$14,320.20 and on April 2, 2020 under Instrument No. 20200402001063 in the amount of \$14,320.20, DSHS’s liens attach to the real property owned by “Tyler D. Carr.”

1 4. Plaintiff provided DSHS with documentation confirming he, Tyler H. Carr, is a
2 wholly separate individual.

3 5. Therefore, DSHS does not claim that it is entitled to any money from Plaintiff or
4 that DSHS has any liens or encumbrances on the Property because it does not claim any lien against
5 Plaintiff's interest in the Property. DSHS expressly disclaims and hereby releases any and all
6 rights, title, and interest in and to the Property.

7 Having made the aforementioned findings of fact and conclusions of law, it is hereby:

8 ORDERED that DSHS has disclaimed and released all interest in the Property legally
9 described as:

10 Lot 19, Block 3, Gilman's Addition to the City of Seattle, according
11 to the plat thereof recorded in Volume 5 of Plats, Page 93, in King
12 County, Washington.

13 Tax Parcel No. 277060-0390-09

14 because it does not claim any lien against Plaintiff's interest in the Property; and it is further

15 ORDERED that each party shall bear its own costs and fees, including attorneys' fees; and it
16 is further

17 ORDERED that Defendant State of Washington Department of Social and Health Services
18 Division of Child Support is hereby dismissed from this matter with prejudice under Fed. R. Civ. P.
19 41.

20 Dated this 9th day of June, 2022.

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23 ROBERT S. LASNIK
24 UNITED STATES DISTRICT JUDGE
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